

Amendments to Senate Bill No. 275
1st Reading Copy

Requested by Senator Jim Elliott

For the Senate Taxation Committee

Prepared by Lee Heiman
January 18, 2007 (8:20am)

1. Title, line 10.

Following: "DISCONTINUED;"

Insert: "ALLOWING CONTINUED ESTABLISHMENT OF RESORT AREAS FOR
IMPOSITION OF THE RESORT TAX;"

2. Page 7, line 13.

Following: "tax."

Insert: "If a resort area is established, a county local option sales tax may not be imposed within the resort area. If a county imposes a local option sales tax at the time that the resort area is established, the county local option sales tax may not be imposed within the resort area."

3. Page 8, line 3.

Strike: "has" through "actl." "

Insert: ":(a) is an unincorporated area and is a defined contiguous geographic area;

(b) has a population of less than 2,500 according to the most recent federal census or federal estimate;

(c) derives the major portion of its economic well-being from businesses catering to the recreational and personal needs of persons traveling to or through the area for purposes not related to their income production; and

(d) has been designated by the department of commerce as a resort area prior to its establishment by the county commissioners as provided in 7-6-1508."

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